
STATUTORY RULES OF NORTHERN IRELAND

1998 No. 333

Teachers' Superannuation Regulations (Northern Ireland) 1998

Part D

Reckonable Service

Reckonable service generally

D1.—(1) Subject to regulation D2, a person is entitled to count as reckonable service—

- (a) subject to paragraph (2), any period spent by him in pensionable employment;
- (b) any period counting as reckonable service by virtue of regulations D3 and D4 or of regulation F4(8) (receipt of transfer value);
- (c) any period which does not count by virtue of sub-paragraph (a) or (b) but which immediately before 2nd November 1998 counted as reckonable service under regulation 3(1) of the 1977 Regulations; and
- (d) any period which immediately before 2nd November 1998, under regulations 4 and 67(1) (a) of the 1977 Regulations (war service), was capable of counting as reckonable service for the purpose of calculating benefits under Part III of those Regulations.

(2) Where during a financial year a person has spent one or more periods in part-time pensionable employment each such period counts as—

$$365 \times \frac{A}{B} \text{ days of reckonable service,}$$

where—

A is the person's contributable salary for the period; and

B is what his contributable salary for the whole of the financial year would have been if the employment had been full-time and had continued throughout the year.

(3) For the purposes of paragraph (2)—

- (a) a period of part-time employment ends, and another such period begins, when any change occurs in the rate of the person's contributable salary;
- (b) no account shall be taken of any reduction in contributable salary during a period of sick leave or maternity leave;
- (c) if a half or any greater fraction of a day results it shall be taken as one day, and any smaller fraction resulting shall be left out; and
- (d) if the calculation would result in more than 365 days' counting as reckonable service in respect of the financial year, the excess shall not so count.

(4) In calculating the length of reckonable service—

- (a) no account shall be taken of a leap year day (29th February) except as provided in sub-paragraph (b); but

- (b) where total reckonable service which includes part of a year ends in a leap year on or after the leap year day that day shall be included in the number of days of reckonable service.

Exclusion from reckonable service

D2. The following shall not count as reckonable service—

- (a) any contributions refund period; and
- (b) any period in respect of which a transfer value has been paid under regulation F1 or a cash equivalent has been paid.

Past period for which additional contributions have been paid

D3.—(1) A person—

- (a) who has paid additional contributions for a past period in accordance with Part II of Schedule 4; or
- (b) in respect of whom payment of additional contributions for a past period in accordance with Part II of Schedule 4 has been made,

is entitled to count the past period as reckonable service.

(2) A person who—

- (a) has paid any additional contributions for a past period in accordance with Part I of Schedule 4; or
- (b) has continued to pay additional contributions for a past period in accordance with Schedule 5,

is entitled to count as reckonable service a period calculated in accordance with Schedule 7.

Current period for which additional contributions have been paid

D4.—(1) A person who has paid additional contributions for a current period in accordance with regulation C6 is entitled—

- (a) if he was in full-time pensionable employment immediately before the start of the period, to count as reckonable service the period in respect of which they were paid; or
- (b) if he was then in part-time pensionable employment, to count as reckonable service the proportion of the period that would have counted under regulation D1 if he had continued in that employment.

(2) A person who has paid additional contributions for a current period in accordance with regulation C7 is entitled to count as reckonable service the period specified in regulation C7(2).